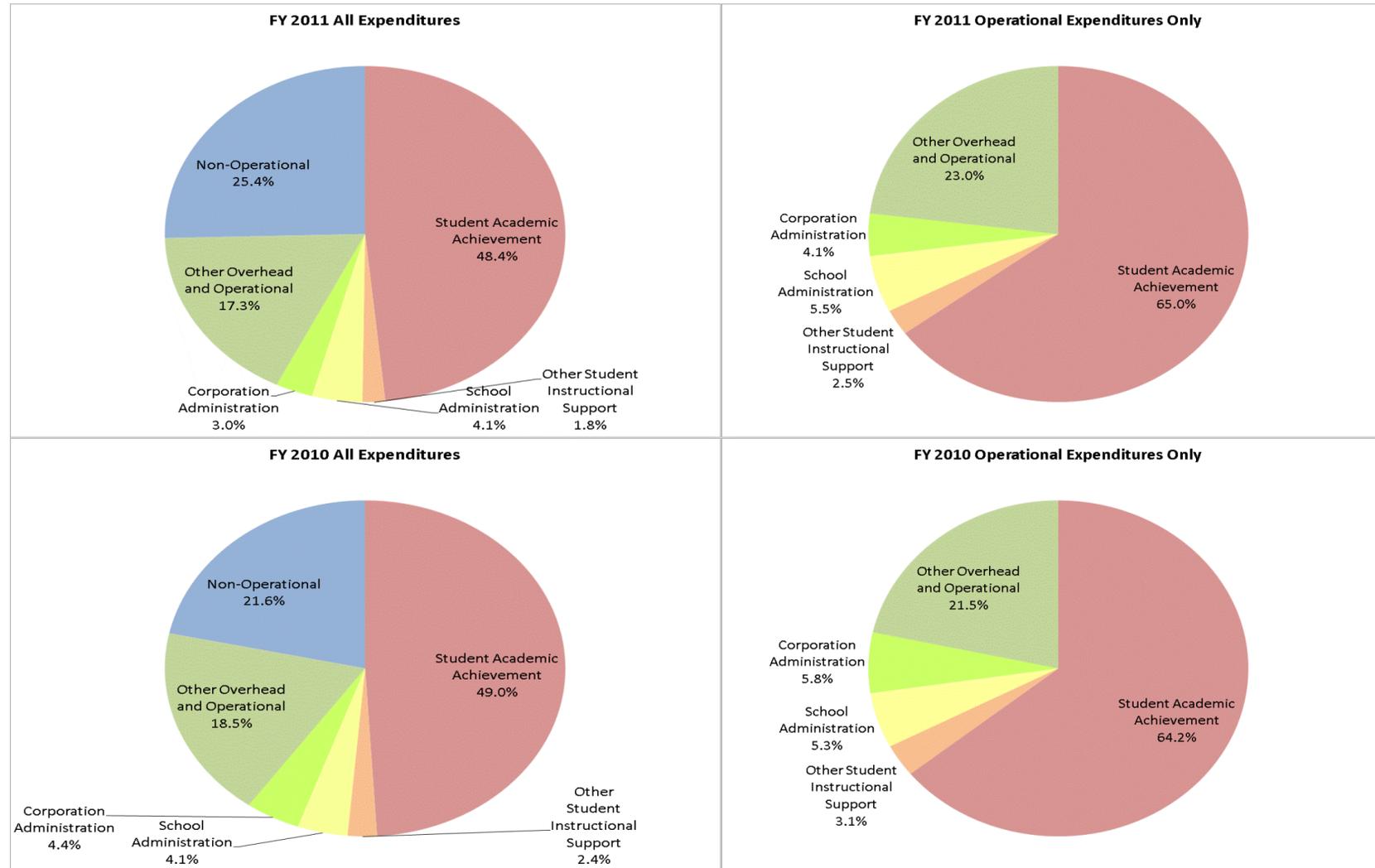


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Westview School Corporation (4525)**

Westview School Corporation (4525)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$9,842,544	53.3%	\$12,829,944	52.7%	\$12,843,128	49.0%	\$12,234,981	48.4%
Student Instructional Support	\$1,334,847	7.2%	\$1,820,952	7.5%	\$1,679,381	6.4%	\$1,492,942	5.9%
Overhead and Operational	\$3,900,621	21.1%	\$5,070,728	20.8%	\$5,994,300	22.9%	\$5,143,396	20.3%
Nonoperational	\$3,398,900	18.4%	\$4,615,489	19.0%	\$5,668,678	21.6%	\$6,416,863	25.4%
Grand Total	\$18,476,911		\$24,337,112		\$26,185,488		\$25,288,181	

	FY 2001	FY 2006	FY 2010	FY 2011
Student Instructional Expenditures (Academic Achievement plus Support)	60.5%	60.2%	55.5%	54.3%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Westview School Corporation (4525)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten			\$740,958	\$728,335			-2%
	11100 Regular Programs; Elementary	\$3,986,691	\$4,314,330	\$6,078,071	\$5,913,422	48%	37%	-3%
	11200 Regular Programs; Middle/Junior High	\$690,199	\$974,090	\$1,145,648	\$1,131,323	64%	16%	-1%
	11300 Regular Programs; High School	\$1,097,290	\$896,743	\$1,513,048	\$1,262,044	15%	41%	-17%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs				\$11,256			
	11410 Vocational Education; Agriculture A	\$38,594	\$44,789	\$84,698	\$85,272	121%	90%	1%
	11450 Vocational Education; Consumer and Homemaking	\$42,673	\$35,212	\$60,326	\$60,906	43%	73%	1%
	11480 Vocational Education; Industrial Education A	\$50,306				-100%		
	11910 Other Regular Programs; Competency Testing		\$25,526				-100%	
	12110 Gifted And Talented; Gifted and Talented	\$16,299	\$9,750			-100%	-100%	
	12210 Mental Disabilities; Mild Mental Disabilities	\$460,158	\$627,525	\$1,397,973	\$1,282,266	179%	104%	-8%
	12510 Culturally Different; Communication Disorders	\$3,013		\$2,175		-100%		-100%
	12520 Culturally Different; Compensatory	\$17,745	\$15,678			-100%	-100%	
	12710 Equal Opportunity At Risk	\$274,904	\$276,153	\$486,245	\$483,107	76%	75%	-1%
	12810 Special Education Preschool				\$40,842			
	13100 Adult/Continuing Education Programs; Adult Basic Education				\$8,520			
	14300 Summer School Programs; High School	\$1,531	\$4,774	\$6,905	\$4,409	188%	-8%	-36%
	16100 Remediation Testing	\$81,756	\$50,665	\$23,742	\$16,764	-79%	-67%	-29%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$73,007	\$117,287	\$118,638	\$113,106	55%	-4%	-5%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specifi	\$128,800	\$77,911	\$74,750		-100%	-100%	-100%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other			\$8,471	\$9,220			9%
	22110 Improvement of Instruction; Service Area Direction	\$1,740				-100%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$70,456	\$89,735	\$151,932	\$114,844	63%	28%	-24%
	22130 Improvement of Instruction; Instructional Staff Training	\$111	\$1,073			-100%	-100%	
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$5,400		\$3,644	\$114	-98%		-97%
	22220 Library/Media Services; School Library	\$253,175	\$201,181	\$285,016	\$285,147	13%	42%	0%
	22230 Library/Media Services; Audiovisual	\$17,975	\$13,740	\$9,153	\$5,448	-70%	-60%	-40%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$32	\$17,471	\$16,466	\$14,379	> 500%	-18%	-13%
	22290 Library/Media Services; Other Educational Media Services	\$464	\$675	\$4,247	\$6,836	> 500%	> 500%	61%
	22360 Instruction, Related Technology; Network Support	\$58,849	\$281,440	\$2,940		-100%	-100%	-100%
	22370 Instruction, Related Technology; Hardware Maintenance and Support			\$439,896	\$434,698			-1%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$49,075	\$142,848	\$188,186	\$222,724	354%	56%	18%
	26497 2007 Account Code - Teachers Retirement Fund	\$374,262	\$456,319					
Student Academic Achievement Total		\$7,794,506	\$8,674,917	\$12,843,128	\$12,234,981	57%	41%	-5%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services			\$14	\$320			> 500%
	21130 Attendance and Social Work Services; Social Work Services	\$11,925				-100%		
	21220 Guidance Services; Counseling Services	\$132,281	\$205,643	\$307,125	\$184,348	39%	-10%	-40%
	21290 Guidance Services; Other Guidance Services	\$185				-100%		
	21320 Health Services; Medical Services	\$7,182	\$2,818	\$3,429	\$6,036	-16%	114%	76%
	21340 Health Services; Nurse Services	\$38,773	\$45,949	\$66,125	\$37,089	-4%	-19%	-44%
	21390 Health Services; Other Health Services	\$290	\$450	\$272	\$185	-36%	-59%	-32%
	21420 Psychological Testing	\$49,256	\$54,593	\$95,040	\$91,538	86%	68%	-4%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$67,189	\$85,251	\$146,799	\$144,667	115%	70%	-1%
	24100 Office of The Principal	\$704,609	\$775,822	\$1,054,454	\$1,022,809	45%	32%	-3%
	24900 Other Support Services, School Administration	\$15,907	\$5,624	\$6,124	\$5,951	-63%	6%	-3%
Student Instructional Support Total		\$1,027,596	\$1,176,151	\$1,679,381	\$1,492,942	45%	27%	-11%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$20,566	\$20,954	\$20,543	\$11,694	-43%	-44%	-43%
	23150 Board of Education; Legal Services				\$1,899			
	23190 Board of Education; Other Governing Body Services	\$9,163	-\$6,275	\$17,943	\$15,988	74%		-11%
	23210 Executive Administration; Office of The Superintendent	\$160,274	\$178,892	\$414,719	\$400,244	150%	124%	-3%
	23220 Executive Administration; Community Relations	\$2,601	\$8,985	\$7,957	\$9,463	264%	5%	19%
	23230 Executive Administration; Staff Relations and Negotiations	\$3,128	\$5,541	\$4,585	\$2,012	-36%	-64%	-56%
	23290 Executive Administration; Other Executive Administration Services			\$246,574	\$168,063			-32%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Westview School Corporation (4525)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	25110 Fiscal Services; Office of The Business Manager	\$14,050	\$9,919	\$12,577	\$13,945	-1%	41%	11%
	25120 Fiscal Services; Service Area Direction				\$1,345			
	25140 Fiscal Services; Receiving and Disbursing Funds	\$28,485	\$31,802	\$52,983	\$50,031	76%	57%	-6%
	25150 Fiscal Services; Payroll Services	\$27,758	\$28,824	\$41,183	\$40,555	46%	41%	-2%
	25160 Fiscal Services; Financial Accounting	\$61,808	\$74,468	\$249	\$489	-99%	-99%	96%
	25191 Other Fiscal Services; Refund of Revenue	\$20	\$8,290	\$1,479	\$1,350	> 500%	-84%	-9%
	25195 Other Fiscal Services; Bank Account Service Charge				\$4,402			
	25750 Personnel Services; Health Services			\$1,337	\$172			-87%
	25790 Personnel Services; Other Professional Services			\$336,247	\$40,930			-88%
	25990 Other Support Services, Central		\$550				-100%	
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$48,290	\$55,720	\$73,404	\$47,550	-2%	-15%	-35%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,158,990	\$1,325,046	\$1,512,410	\$1,585,946	37%	20%	5%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$58,178	\$35,448	\$48,816	\$43,413	-25%	22%	-11%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$307,371	\$313,007	\$444,715	\$387,422	26%	24%	-13%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$475	\$225					
	26499 2007 Account Code - Other	\$3,797	\$16,966					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$5,289	\$1,401	\$2,886	\$2,118	-60%	51%	-27%
	26700 Operation and Maintenance of Plant Services; Insurance	\$51,349	\$142,105	\$75,919	\$66,839	30%	-53%	-12%
	27010 Student Transportation; Service Area Direction			\$13,580	\$41,276			204%
	27100 Student Transportation; Vehicle Operation	\$469,130	\$527,056	\$785,756	\$771,495	64%	46%	-2%
	27200 Student Transportation; Monitoring Services				\$156			
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$265,912	\$375,299	\$443,460	\$436,054	64%	16%	-2%
	27400 Student Transportation; Purchase of School Buses	\$85,105	\$144,168	\$481,876	\$18,744	-78%	-87%	-96%
	27500 Student Transportation; Insurance on Buses	\$23,379	\$6,080	\$17,313	\$18,532	-21%	205%	7%
	27700 Student Transportation; Contracted Transportation Services	\$46,020	\$60,406	\$32,005	\$63,604	38%	5%	99%
	27900 Student Transportation; Other Student Transportation Services	\$1,458	\$3,476	\$1,861	\$1,648	13%	-53%	-11%
	27910 Student Transportation; Bus Driver Training	\$1,187	\$2,303	\$1,708	\$1,435	21%	-38%	-16%
	31100 Food Services Operations; Service Area Direction	\$35,513	\$53,678	\$75,292	\$76,595	116%	43%	2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$442,151	\$538,645	\$781,421	\$772,800	75%	43%	-1%
	31900 Other Food Services	\$177	\$33,901	\$43,500	\$45,188	> 500%	33%	4%
Overhead and Operational Total		\$3,331,627	\$3,996,881	\$5,994,300	\$5,143,396	54%	29%	-14%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$33,666	\$94,324	\$10,766	\$4,157	-88%	-96%	-61%
	33200 Community Recreation	\$5,974				-100%		
	33400 Athletic Coaches	\$192,287	\$197,218	\$217,521	\$204,173	6%	4%	-6%
	33990 Other Community Services; Other		\$34				-100%	
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$35,774	\$544,428	\$33,093	\$427,340	> 500%	-22%	> 500%
	43000 Facilities Acquisition and Construction; Professional Services	\$255,183	\$31,607	\$163,909	\$23,017	-91%	-27%	-86%
	45100 Building Acquisition, Construction and Improvements	\$523,819	\$410,064	\$405,852	\$1,372,328	162%	235%	238%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts			\$344,025	\$350,502			2%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities		\$12,082	\$26,994	\$42,644		253%	58%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$41,973	\$91,517	\$128,283	\$128,783	207%	41%	0%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$27,177				-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$556,126	\$715,076	\$802,212	\$697,103	25%	-3%	-13%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$32,000	\$1,295	\$5,563	\$16,380	-49%	> 500%	194%
	51100 Debt Services; Principal on Debt; Bonds			\$100,000	\$105,000			5%
	52100 Debt Services; Interest on Debt; Bonds			\$196,462	\$205,437			5%
	52200 Debt Services; Interest on Debt; Temporary Loans		\$65,490				-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,628,436	\$2,300,609	\$1,561,625	\$1,340,020	-18%	-42%	-14%
	53150 Debt Services; Lease Rental; Buildings ; Interest			\$1,672,375	\$1,499,980			-10%
Nonoperational Total		\$3,332,415	\$4,463,745	\$5,668,678	\$6,416,863	93%	44%	13%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$216,492	\$254,913					
	26492 2007 Account Code - Social Security	\$705,801	\$758,354					
	26493 2007 Account Code - Workmen's Compensation	\$56,500	\$42,531					
	26494 2007 Account Code - Group Insurance	\$1,769,920	\$4,749,224					
	26496 2007 Account Code - Unemployment Compensation	\$2						
	26498 2007 Account Code - Severance / Early Retirement Pay	\$242,052	\$220,396					

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Westview School Corporation (4525)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011 10 Year Increase	5 Year Increase	1 Year Increase
Prorated By Fund Total		\$2,990,768	\$6,025,418				